



### **Instructor:**

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Office Hours: By appointment (via Zoom)

### **Class Meeting Schedule:**

Tuesday/Thursday: 11:10am – 12:30pm (205 Schoenbaum Hall)

### **Course Materials / Software:**

Required: Young, Nellen, Raabe, Hoffman, Maloney, 2022 ed. *Individual Income Taxes*, ISBN 978-0-3575-3514-1. (Included with cost of course / integrated with Carmen.)

Access to the textbook and *Cengage Now IS REQUIRED for this course.*

### **Course Description:**

This course covers the fundamentals of federal income tax and how it influences taxpayer decisions. Emphasis is on individuals and businesses organized as proprietorships, but the rules generally applicable to all taxpayers are covered.

### **Prerequisite:**

AMIS 3200 (521) or equivalent.

### **Course Learning Outcomes:**

By the end of this course, students should successfully be able to:

- Understand the history and objective of U.S income tax
- Identify the obligations and liabilities of taxpayers
- Calculate the elements of the income tax formula as applied to common personal and business transactions
- Identify and understand tax reduction or deferral planning opportunities available to taxpayers
- Understand compliance with the Internal Revenue Service (IRS) reporting and payment requirements

## **Course Methods:**

AMIS 3400 is conducted primarily in lecture/discussion format. My job is to help you understand key concepts and issues. I will explain and illustrate important concepts in a lecture-like format, and I will engage you in dialogue through answering questions and working through problems in class. Your job is to be prepared for every class by reading **(in advance)** the relevant chapter and completing the assigned problems. Class sessions will be most productive if you come to class with a basic understanding of the concepts being covered. In-class quizzes will help sharpen your incentives to come to class prepared, both having reviewed material previously covered and having read through the text in advance.

Lecture time is intended to help you focus on the details and technicalities needed to do well on the exams. You are encouraged to ask questions and be actively involved in class discussions.

You are responsible for everything said in class (in addition to the required reading and assignments). If you miss class, be sure to get the notes from a classmate. No accommodations will be made for late arrivals or absences. The University and College expectation is that students spend two hours outside of class for every hour spent in class. This means that you should spend at least 10 hours per work outside of class on course-related reading and studying. Regular class attendance will also improve your chances of meeting the course objectives, doing well on exams, and being a useful and productive member of society.

## **Attendance, Professionalism, & Participation:**

Attendance and being *actively engaged* is expected in the business world and is expected in this course. The objective of this course is not merely to instill tax knowledge, but also to help prepare you to communicate and engage in the real business world. Given this objective, you are expected to respond to and ask questions. Responding with the “right” answer is not the goal, but rather engaging and learning together. Overcoming inhibitions relative to speaking in a group will help you in this class, in life, and will help improve your grade.

I reserve the right to cold-call students in class. Be prepared, on task, and listen. Failure to do so will result in a reduction of the total possible participation points in determining your final grade.

Behaving as a professional is expected in this course. **Cell phones must be silent and remain out-of-sight during class time.**

Interruptions of class by arriving late and/or leaving early, talking, or other disruptive/unprofessional behavior (including use of cell phones) will result in a reduction of the total possible points in determining your final grade.

All point reductions are at my sole discretion and are final and will be considered on a student-by-student basis.

## Course Technology:

For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at [ocio.osu.edu/help/hours](https://ocio.osu.edu/help/hours), and support for urgent issues is available 24/7.

- **Self-Service and Chat support:** [ocio.osu.edu/help](https://ocio.osu.edu/help)
- **Phone:** 614-688-4357(HELP)
- **Email:** [servicedesk@osu.edu](mailto:servicedesk@osu.edu)
- **TDD:** 614-688-8743

### *Carmen access*

You will need to use [BuckeyePass](#) multi-factor authentication to access your courses in Carmen. To ensure that you are able to connect to Carmen at all times, it is recommended that you take the following steps:

- Register multiple devices in case something happens to your primary device. Visit the [BuckeyePass - Adding a Device](#) help article for step-by-step instructions.
- Request passcodes to keep as a backup authentication option. When you see the Duo login screen on your computer, click **Enter a Passcode** and then click the **Text me new codes** button that appears. This will text you ten passcodes good for 365 days that can each be used once.
- Download the [Duo Mobile application](#) to all of your registered devices for the ability to generate one-time codes in the event that you lose cell, data, or Wi-Fi service.

If none of these options will meet the needs of your situation, you can contact the IT Service Desk at 614-688-4357 (HELP) and IT support staff will work out a solution with you.

## Course Assignments:

- **Homework 📌:** Graded homework assignments will be administered online using *CengageNow*. These assignments are technical in nature and are like textbook problems. The individual homework assignments are to be completed online using *CengageNow* by **11:55 pm** on the due dates listed on the assignment schedule (**generally Sundays, unless otherwise noted**). The assignments will be available no later than Monday before the due date. All online assignments completed with 60% accuracy will receive full credit; assignments completed with less than 60% accuracy will receive no credit. If you are unable to submit your homework ON TIME and electronically, no credit will be given for the assignment. No make-up assignments will not be given under any circumstances.

You can view the answers from your assignments through your *CengageNow* account. After reviewing the answers, you can utilize the live Q & A/problem sessions on the Tuesday following the due date to ask questions about the problems. I will only go over problems from the previous week during these sessions; it is your responsibility to keep up with the material and ask questions in a timely manner. I am also happy to answer questions about the homework by email.

Your lowest homework score will be dropped. If you miss a homework deadline for **any** reason, you will receive zero points for that assignment. Use your dropped assignment wisely.

- **Tax Form Project 📌:** You will complete a tax form project to be submitted at the end of the semester. The assignment is designed to apply what you have learned in class to real-life tax compliance. Additional details will be provided the second week of June.

## Course Assignments (continued):

- **Exams 🧑 :**

Three exams will be given on the dates indicated on the assignment schedule. The exams may consist of multiple choice, essay questions, and problems. The exams will test the application of knowledge acquired from class lectures, reading assignments, homework assignments and class discussions. You may bring one 8½" x 11" sheet with notes to each exam, and this sheet must be turned in with your exam. Your note sheet may include notes that are typed, handwritten or photocopied, and notes may be on the front and back of the page. You MAY NOT include any textbook examples, problems or in-class exercises/problems sets on your sheet.

If you miss the exam for a university-excused absence (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence. Absences for any reason not listed above **must be approved by me in advance, in writing, in order to be treated as an excused absence**. (Vacations or leaving town at the end of the semester do not constitute a valid reason for missing an exam, and you must take the exams on the dates/times noted on the syllabus.) Those students receiving an excused absence will be given a make-up exam. The make-up exam will be scheduled within one week of the original exam date. Make-up exams are often different than the exams given during the normally scheduled time and may be more difficult than the original exam. If you receive an excused absence from the final examination, you will receive an incomplete grade until you complete a make-up exam. Unexcused absences from exams will result in a grade of zero. Tardiness to an exam may result in a point deduction of up to 20% of your exam grade.

## Grading and Evaluation:

Graded assignments may come in two forms, and students should note the expectations for each in the descriptions of our class assignments below.

- **Independent Work ( 🧑 ):** Strictly non-collaborative, original-individual work. You may discuss this assignment only with your instructor. Discussions with other individuals, either in person or electronically, are strictly prohibited.
- **Optional-Collaboration ( 🗨️ ):** Students are permitted, but not required, to discuss the assignment or ideas with each other. However, all submitted work must be one's original and individual creation.

Assignment Name	Points / Weight	Assignment Type
Homework	15 points	🗨️
Tax Form Project	15 points	🗨️
Exam 1	20 points	🧑
Exam 2	25 points	🧑
Exam 3	25 points	🧑
<b>TOTAL COURSE POINTS</b>	100 points	

**THERE WILL BE NO EXTRA CREDIT WORK.**

## **Grading Scale:**

Your final grade in this course will be determined by the total points you earn and will be determined based upon a student's relative performance to his or her peer group and without regard to the percentage of total points earned. Any student who fails to complete any assignment for unexcused reasons may receive a final grade of "E," regardless of the student's performance on other graded materials.

## **Makeup Policy:**

Makeup homework assignments and quizzes will not be given in this course. You may drop your lowest homework assignment and quiz score, which is designed to compensate for a missed assignment due to any unforeseen circumstance or emergency. However, you are encouraged to communicate the reason for missed assignments to the instructor.

## **Late Assignment Submissions:**

Late submissions will not be accepted. Please refer to the syllabus and Carmen for due dates.

## **Instructor Feedback and Response Expectations:**

I am providing the following list to give you an idea of my intended availability throughout the course. (Remember that you can call **614-688-HELP** at any time if you have a technical problem.)

- **Grading and feedback:** Quiz scores will generally be finalized/posted no later than **3 days after the deadline**. The tax form project will not be returned, but your grade will be posted within 1 week of the deadline. You may request feedback on the project via email.
- **Email:** I will generally reply to emails within **24 hours (and often sooner)**. **I will not reply to emails on Saturdays.**

## **Academic Integrity:**

### *SPECIFIC POLICIES FOR ACCTMIS 3400*

- **Exams:** You must complete the exams yourself, without any external help or communication.
- **Tax Form Project:** You may complete this project with a partner, without any other external help or communication.
- **Collaboration:** You may discuss the homework problems with classmates.

### *RESTRICTED AND PERMITTED COURSE MATERIALS*

Use of inappropriate study materials, including previously prepared solutions and copies of (or files containing) homework, project, and/or quiz questions used during previous terms or not provided by the instructor compromises the concept of equal opportunity for all students and therefore are prohibited. You may use materials that generally are available to all students provided that they maintain the spirit of the learning objectives.

Materials distributed to students via Carmen or in class may be used only by students enrolled in ACCTMIS 3400 this semester. You may not distribute any of these materials to any others at any time or be subject to disciplinary actions.

## **Academic Integrity (continued):**

### *UNIVERSITY POLICIES*

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Other sources of information on academic misconduct (integrity) to which you can refer include:

- The Committee on Academic Misconduct web pages ([COAM Home](#))
- *Ten Suggestions for Preserving Academic Integrity* ([Ten Suggestions](#))
- *Eight Cardinal Rules of Academic Integrity* ([www.northwestern.edu/uacc/8cards.htm](http://www.northwestern.edu/uacc/8cards.htm))

## **Disability Services:**

The university strives to make all learning experiences as accessible as possible. In light of the current pandemic, students seeking to request COVID-related accommodations may do so through the university's [request process](#), managed by Student Life Disability Services. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. **SLDS contact information:** [slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://slds.osu.edu); 098 Baker Hall, 113 W. 12<sup>th</sup> Avenue.

## **Grievances and Solving Problems:**

According to University Policies, if you have a problem with this class, you should seek to resolve the grievance concerning a grade or academic practice by speaking first with the instructor or professor. Then, if necessary, take your case to the department chairperson, associate dean for programs in the college, and to the provost, in that order. Specific procedures are outlined in Faculty Rule 3335-7-23. Grievances against graduate, research, and teaching assistants should be submitted first to the supervising instructor, then to the chairperson of the assistant's department.

## **Copyright:**

© The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course. Copyright law must be considered before copying, retaining, or disseminating materials outside of the course.

## **Statement on Title IX:**

Title IX makes it clear that violence and harassment based on sex and gender are Civil Rights offenses subject to the same kinds of accountability and the same kinds of support applied to offenses against other protected categories (e.g., race). If you or someone you know has been sexually harassed or assaulted, you may find the appropriate resources at <http://titleix.osu.edu> or by contacting the Ohio State Title IX Coordinator, Kellie Brennan, at [titleix@osu.edu](mailto:titleix@osu.edu)

## **Your Mental Health:**

A recent American College Health Survey found stress, sleep problems, anxiety, depression, interpersonal concerns, death of a significant other, and alcohol use among the top ten health impediments to academic performance. Students experiencing personal problems or situational crises during the quarter are encouraged to contact Ohio State University Counseling and Consultation Service (614-292-5766; [www.ccs.osu.edu](http://www.ccs.osu.edu)) for assistance, support and advocacy. This service is free and confidential.

## Course Schedule:

The following schedule is subject to change; changes will be announced in class and posted on Carmen. Items listed in the assignment column of this schedule are action items necessary to prepare for class on the corresponding day.

<i><b>Date(s)</b></i>	<i><b>Chapter/Topic</b></i>	<i><b>Assignment</b></i>
8/24	Course Introduction	
8/26	<b>NO CLASS</b> Introduction to Taxation – Watch lecture online	(Reference Chapter 1)
8/31, 9/2	Ch 3, Tax Formula and Tax Determination: An Overview of Property Transactions	Read Chapter 3
9/5	<b>HOMEWORK 1 DUE</b>	
9/7	Ch 4, Gross Income and Inclusions	Read Chapter 4
9/9	Ch 5, Gross Income: Exclusions	Read Chapter 5
9/12	<b>HOMEWORK 2 DUE</b>	
9/14	Exam Review	
9/16	<b>EXAM 1</b>	
9/21	Ch 6, Deductions and Losses: In General	Read Chapter 6
9/23	Ch 7, Deductions and Losses: Certain Business Expenses and Losses	Read Chapter 7
9/26	<b>HOMEWORK 3 DUE</b>	
9/28	Ch 7 (continued)	
9/30	Ch 9, Deductions: Employee and Self-Employed Related Expenses	Read Chapter 9
10/3	<b>HOMEWORK 4 DUE</b>	
10/5	Ch 9 (continued)	
10/7	Ch 10, Deductions and Losses: Certain Itemized Deductions	Read Chapter 10
10/10	<b>HOMEWORK 5 DUE</b>	
10/12	Ch 10 (continued)	
10/14	<b>AUTUMN BREAK – NO CLASS</b>	
10/19, 10/21	Ch 13, Tax Credits and Payment Procedures	Read Chapter 13
10/24	<b>HOMEWORK 6 DUE</b>	
10/26	<b>EXAM 2</b>	
10/28	Ch 11, Investor Losses Ch 12, Alternative Minimum Tax	Read Chapters 11& 12



**Teaching Plan and Assignment Schedule (continued):**

<b><i>Date(s)</i></b>	<b><i>Chapter/Topic</i></b>	<b><i>Class Format / Assignment</i></b>
11/2, 11/4	Ch 8, Depreciation, Cost Recovery, Amortization, and Depletion	Read Chapter 8
11/7	<b>HOMEWORK 7 DUE</b>	
11/9	Ch 14, Property Transactions: Determination of Gain or Loss and Basis Considerations	Read Chapter 14
11/11	<b>VETERAN'S DAY – UNIVERSITY CLOSED</b>	
11/14	<b>HOMEWORK 8 DUE</b>	
11/16	Chapter 14 (continued) Ch 16, Property Transactions: Capital Gains and Losses	Read Chapter 16
11/18	Ch 16 (continued)	
11/21	<b>HOMEWORK 9 DUE</b>	
11/23	Ch 15, Property Transactions: Nontaxable Exchanges	Read Chapter 15
11/25	<b>THANKSGIVING – NO CLASS</b>	
11/29 (Mon)	<b>HOMEWORK 10 DUE</b>	
11/30	Ch 15 (continued)	
12/2	Ch 17, Property Transactions: Section 1231 and Recapture Provisions	Read Chapter 17 <b>Tax Return Project Due</b>
12/5	<b>HOMEWORK 11 DUE</b>	
12/7	<b>EXAM</b>	